

**WATER AND/OR SEWER
SPECIAL ASSESSMENT PROCEEDINGS**
(North Dakota Century Code References are shown)

40-23-01 1. A current list of names and terms of office of the members of the special assessment commission. The list must be certified correct by the executive officer of each municipality, who must also certify that all members of the commission are reputable residents and freeholders of the city. "Executive Officer" shall mean the Mayor in council cities or the President of the Board of City Commissioners in commission cities -- 40-01-01-(2).

40-23-02 2. All appointments shall be confirmed by resolution of the governing body.

40-23-05 3. Resolution of city council ordering the levy of assessments and directing the city auditor to notify the chairperson of the special assessment commission of the council's order and to certify to chairperson the items of total cost of the project.

This resolution must not be passed until the construction contract and bond have been executed and approved by the city council and the total cost of the project has been estimated, including engineering, legal, contingency, publication, printing, etc.

As soon as the chairperson is notified of the council's order, the chairperson of the special assessment commission is to call a meeting of the commission which shall proceed forthwith to return the assessment.

40-23-07 The members of the commission are to proceed forthwith to return the assessment. The members must calculate and list the amount of benefit to each property and each property's proportionate share of the total cost.

40-23-05 4. Assessment List
through
40-23-09 It is to be prepared by special assessment commission and must specify:
40-23-22 each lot or tract of land assessed;
the amount each lot or tract is benefited and
the amount assessed against each lot or tract.

- 40-23-05
through
40-23-09
5. Certificate of Special Assessment Commission
- The certificate must be attached to the assessment list;
must be signed by at least two commissioners;
must certify that the list is a true and correct assessment of the property
described to the best judgment of the assessment commissioners;
must state the several items of expense included in the assessment.
- 40-23-10
6. Affidavit of Publication of Assessment List
- The special assessment commission must publish the assessment list along
with a notice of the time and place the commission will meet to hear
objections to the assessment.
- The list must be published once each week for two consecutive weeks in
the official newspaper.
- The date set for hearing must be at least 15 days after the first publication
of the notice, not counting the day of the first publication. A copy of the
notice shall be mailed to each public utility having property on the
assessment list at least 10 days before the hearing at its address shown on
the tax rolls.
- 40-23-11
40-23-12
7. Confirmation of Assessment List
- After the hearing, the commission is to confirm the assessment list as
modified at the hearing.
- An additional certificate of the commission certifying that the assessment
list is correct as confirmed by it must be attached to the list.
- The commission then is to file the list in the office of the city auditor.

- 40-23-13
40-23-14
8. Affidavit of Publication of Notice of Confirmation of Assessment List and Notice of Hearing
- The city auditor is to publish at least once in the official newspaper a notice stating that the assessment list: has been confirmed by the special assessment commission; has been filed in the city auditor's office; is open for public inspection.
- The notice must also state when and where the city will meet to act on the list.
- The meeting must be at least 16 days after the publication of the notice, not counting the day of publication.
- 40-23-16
9. Resolution of City Council Confirming Assessment List
- The city auditor must attach to the list a certificate that the list is correct as confirmed by the governing body, and that the confirmed list has been filed in the office.
- 40-24-04
40-24-05
10. Resolution or Ordinance of City Council Fixing Period During which the Assessment Must be Paid. (This may be included in the Resolution Creating...Fund or Financing Resolution.)
11. Certificate of the County Auditor that the assessment has been certified to the County Auditor's office and extended upon the tax lists.

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